



Patent fees are subject to annual revision.

☐ Applicant claims small entity status. See 37 CFR 1.27

<b>TOTAL AMOUNT OF PAYMENT</b>	<b>(\$)</b> 1,240
--------------------------------	-------------------

**Complete if Known**

Application Number	10/043,575
Filing Date	January 9, 2002
First Named Inventor	Gregory J. Wolff
Examiner Name	Ryan F. Pitaro
Art Unit	2174

Attorney Docket No.	20412-06364
---------------------	-------------

**METHOD OF PAYMENT** (check all that apply)

☒ Check ☐ Credit Card ☐ Money Order ☐ Other ☐ None  
☐ Deposit Account:

Deposit Account Number 19-2555

**Deposit Account Name**

Fenwick &amp; West LLP

**The Commissioner is authorized to:** *(check all that apply)*

☐ Charge fee(s) indicated below ☒ Credit any overpayments

☒ Charge all required fee(s) or any underpayment of fee(s) due under 37 CFR §1.16 or §1.17 during the pendency of this application.

☐ Charge fee(s) indicated below, except for the filing fee to the above-identified deposit account.

### FEE CALCULATION

## 1. BASIC FILING FEE

## Large Entity | Small Entity

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid
SUBTOTAL (1)				(\$)	-0-

## 2. EXTRA CLAIM FEES FOR UTILITY AND REISSUE

		Extra Claims		Fee from below		Fee Paid	
Total Claims	<input type="text"/>	-42** =	<input type="text"/>	X	<input type="text"/>	=	<input type="text"/>
Independent Claims	<input type="text"/>	-8** =	<input type="text"/>	X	<input type="text"/>	=	<input type="text"/>
Multiple Dependent					<input type="text"/>	=	<input type="text"/>

	Large Entity	Small Entity
1. <b>Revenue Recognition</b>	Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer.	Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer.
2. <b>Expense Recognition</b>	Expenses are recognized when the related asset is consumed or the liability is incurred.	Expenses are recognized when the related asset is consumed or the liability is incurred.
3. <b>Asset Recognition</b>	Assets are recognized when the company has control over a resource that is expected to generate future economic benefits.	Assets are recognized when the company has control over a resource that is expected to generate future economic benefits.
4. <b>Liability Recognition</b>	Liabilities are recognized when the company has a present obligation to transfer an asset or provide a service in the future.	Liabilities are recognized when the company has a present obligation to transfer an asset or provide a service in the future.
5. <b>Equity Recognition</b>	Equity is recognized as the residual interest in the assets of the company after deducting liabilities.	Equity is recognized as the residual interest in the assets of the company after deducting liabilities.

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description
1202	50	2202	25	Claims in excess of 20
1201	200	2201	100	Independent claims in excess of 3
1203	360	2203	180	Multiple dependent claim, if not paid
1204	200	2204	100	**Reissue independent claims over original patent
1205	50	2205	25	**Reissue claims in excess of 20 and over original patent

<b>SUBTOTAL (2)</b>	<b>(\$)</b>
---------------------	-------------

\*\*or number previously paid, if greater; For Reissues, see above

**FEE CALCULATION** (continued)

### 3. ADDITIONAL FEES

Large Entity	Small Entity
<p>1. <b>Revenue Recognition</b></p> <p>Large entities use the <b>percentage of completion</b> method for long-term contracts, recognizing revenue as work progresses. Small entities often use the <b>cost of sales</b> method, recognizing revenue only when the contract is completed.</p>	<p>1. <b>Revenue Recognition</b></p> <p>Small entities often use the <b>cost of sales</b> method for long-term contracts, recognizing revenue only when the contract is completed.</p>
<p>2. <b>Inventory Valuation</b></p> <p>Large entities use the <b>FIFO</b> (First In, First Out) method for inventory valuation. Small entities often use the <b>LIFO</b> (Last In, First Out) method, which can provide a tax advantage in periods of rising prices.</p>	<p>2. <b>Inventory Valuation</b></p> <p>Small entities often use the <b>LIFO</b> (Last In, First Out) method for inventory valuation, which can provide a tax advantage in periods of rising prices.</p>
<p>3. <b>Depreciation</b></p> <p>Large entities use the <b>MACRS</b> (Modified Accelerated Cost Recovery System) for depreciation. Small entities often use the <b>straight-line</b> method, which spreads the cost of an asset evenly over its useful life.</p>	<p>3. <b>Depreciation</b></p> <p>Small entities often use the <b>straight-line</b> method for depreciation, which spreads the cost of an asset evenly over its useful life.</p>
<p>4. <b>Bad Debt Expense</b></p> <p>Large entities use the <b>allowance method</b> for bad debt expense, estimating the amount of uncollectible accounts at the end of each period. Small entities often use the <b>direct write-off</b> method, recognizing bad debt expense only when an account is deemed uncollectible.</p>	<p>4. <b>Bad Debt Expense</b></p> <p>Small entities often use the <b>direct write-off</b> method for bad debt expense, recognizing bad debt expense only when an account is deemed uncollectible.</p>
<p>5. <b>Lease Accounting</b></p> <p>Large entities use the <b>ASC 842</b> (Leases) standard, which requires lessees to recognize most leases on their balance sheet. Small entities often use the <b>ASC 840</b> (Leases) standard, which allows for more flexibility in lease accounting.</p>	<p>5. <b>Lease Accounting</b></p> <p>Small entities often use the <b>ASC 840</b> (Leases) standard for lease accounting, which allows for more flexibility in lease accounting.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)
1051	130	2051	65
1052	50	2052	25
1053	130	1053	130
1812	2,520	1812	2,520
1804	920*	1804	920
1805	1,840*	1805	1,840
1251	120	2251	60
1252	450	2252	225
1253	1020	2253	510
1254	1,590	2254	795
1255	2,160	2255	1,080
1401	500	2401	250
1402	500	2402	250
1403	1000	2403	500
1451	1,510	1451	1,510
1452	500	2452	250
1453	1,500	2453	750
1501	1,400	2501	700
1502	800	2502	400
1503	1100	2503	550
1460	—	1460	—
1807	50	1807	50
1806	180	1806	180
8021	40	8021	40
1809	790	2809	395
1810	790	2810	395
1801	790	2801	395
1802	900	1802	900

Other fee (specify)

### Fee Description

**Free Paid**

<b>SUBTOTAL (3)</b>	<b>(\$)</b> 1,240
---------------------	-------------------

## SUBMITTED BY

Name (Print/Type)	Greg T. Sueoka
-------------------	----------------

Registration No. (Attorney/Agent)	33,800
--------------------------------------	--------

Complete (if applicable)

Telephone 650\335-7194

**Signature**

Date:

12/1/05